

SENATE MOTION

MR. PRESIDENT:

I move that House Bill 1499 be amended to read as follows:

- 1 Page 1, delete lines 1 through 15.
- 2 Page 2, delete lines 1 through 29.
- 3 Page 5, line 22, after "to" insert "**at least ten (10) days**".
- 4 Page 5, line 24, delete "The township".
- 5 Page 5, delete lines 25 through 35.
- 6 Page 8, between lines 16 and 17, begin a new paragraph and insert:
- 7 "SECTION 10. IC 6-1.1-4-4.5 IS ADDED TO THE INDIANA
- 8 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 9 [EFFECTIVE JULY 1, 2001]: **Sec. 4.5. (a) The state board of tax**
- 10 **commissioners shall adopt rules establishing a system for annually**
- 11 **adjusting the assessed value of real property to account for changes**
- 12 **in value in those years since a general reassessment of property last**
- 13 **took effect.**
- 14 **(b) The system must be applied to adjust assessed values**
- 15 **beginning with the 2006 assessment date and each year thereafter**
- 16 **that is not a year in which a reassessment becomes effective.**
- 17 **(c) The system must have the following characteristics:**
- 18 **(1) Promote uniform and equal assessment of real property**
- 19 **within and across classifications.**
- 20 **(2) Apply all objectively verifiable factors used in mass**
- 21 **valuation techniques that are reasonably expected to affect**
- 22 **the value of real property in Indiana.**
- 23 **(3) Prescribe as many adjustment percentages and whatever**
- 24 **categories of percentages the board finds necessary to achieve**
- 25 **objectively verifiable updated just valuations of real property.**
- 26 **An adjustment percentage for a particular classification may**
- 27 **be positive or negative.**
- 28 **(4) Prescribe procedures, including computer software**
- 29 **programs, that permit the application of the adjustment**
- 30 **percentages in an efficient manner by assessing officials."**
- 31 Page 11, delete lines 34 through 42.

- 1 Page 12, delete lines 1 through 20.
- 2 Page 14, line 13, after "township assessor" insert **"in a county**
- 3 **having a consolidated city"**.
- 4 Page 14, line 13, delete "upon the" and insert **"in every other**
- 5 **county"**.
- 6 Page 14, delete line 14.
- 7 Page 14, line 15, delete "township assessor".
- 8 Page 14, line 17, delete "in the" and insert **"for each"**.
- 9 Page 14, line 18, after "township" insert **"in the county"**.
- 10 Page 14, line 33, strike "1999," and insert **"2004,"**.
- 11 Page 14, line 35, strike "three (3)" and insert **"two (2)"**.
- 12 Page 14, line 37, delete "three-fourteenths (3/14)" and insert
- 13 **"one-third (1/3)"**.
- 14 Page 14, line 40, strike "2003," and insert **"2008,"**.
- 15 Page 15, line 18, delete "under subsection (c)" and insert **"in 2000**
- 16 **or a later year"**.
- 17 Page 16, line 20, delete "appraisal" and insert **"certified public**
- 18 **accounting"**.
- 19 Page 16, line 20, after "firm" insert **"with expertise in the**
- 20 **appraisal of real property"**.
- 21 Page 16, between lines 25 and 26, begin a new paragraph block
- 22 indented and insert:
- 23 **"(2) a provision requiring the appraisal firm to:**
- 24 **(A) prepare a detailed report of:**
- 25 **(i) expenditures made after July 1, 1999, and before the**
- 26 **date of the report from the qualifying county's**
- 27 **reassessment fund under IC 6-1.1-4-28; and**
- 28 **(ii) the balance in the reassessment fund as of the date of**
- 29 **the report; and**
- 30 **(B) file the report with:**
- 31 **(i) the legislative body of the qualifying county;**
- 32 **(ii) the prosecuting attorney of the qualifying county;**
- 33 **(iii) the state board of tax commissioners; and**
- 34 **(iv) the attorney general;"**.
- 35 Page 16, line 26, delete "(2)" and insert **"(3)"**.
- 36 Page 16, line 29, delete "(3)" and insert **"(4)"**.
- 37 Page 16, line 32, delete "(4)" and insert **"(5)"**.
- 38 Page 16, line 34, delete "(5)" and insert **"(6)"**.
- 39 Page 16, line 36, delete "(4)" and insert **"(5)"**.
- 40 Page 16, line 37, delete "(6)" and insert **"(7)"**.
- 41 Page 16, line 39, delete "(7)" and insert **"(8)"**.
- 42 Page 16, line 42, delete "(8)" and insert **"(9)"**.
- 43 Page 17, delete lines 26 through 28, begin a new paragraph and
- 44 insert:
- 45 **"(h) Notwithstanding IC 4-13-2, a period of seven (7) days is**
- 46 **permitted for each of the following to review and act under**
- 47 **IC 4-13-2 on a contract of the state board of tax commissioners**

- 1 under this section:
- 2 (1) The commissioner of the department of administration.
- 3 (2) The director of the budget agency.
- 4 (3) The attorney general.
- 5 (4) The governor."
- 6 Page 18, line 34, delete "board 's" and insert "**board's**".
- 7 Page 19, line 9, strike "insure" and insert "**ensure**".
- 8 Page 19, line 10, reset in roman "state board of tax commissioners".
- 9 Page 19, line 10, delete "Indiana board's".
- 10 Page 19, line 15, strike "assessment" and insert "**Indiana board's**
- 11 **review and determination**".
- 12 Page 19, line 20, reset in roman "state board of tax".
- 13 Page 19, line 21, reset in roman "commissioners".
- 14 Page 19, line 21, delete "Indiana board's".
- 15 Page 19, line 22, delete "Indiana" and insert "**state**".
- 16 Page 19, line 22, after "board" insert "**of tax commissioners**".
- 17 Page 19, line 23, delete "Indiana" and insert "**state**".
- 18 Page 19, line 24, delete "Indiana" and insert "**state**".
- 19 Page 19, line 25, delete "Indiana" and insert "**state**".
- 20 Page 19, line 27, delete "Indiana" and insert "**state**".
- 21 Page 22, line 26, reset in roman "auditor".
- 22 Page 22, line 27, before "of the county" delete "assessor".
- 23 Page 22, line 27, reset in roman "auditor".
- 24 Page 22, line 27, before "of the change" delete "assessor".
- 25 Page 22, line 28, delete "The county".
- 26 Page 22, delete line 29.
- 27 Page 22, line 30, delete "county auditor."
- 28 Page 23, line 3, reset in roman "auditor".
- 29 Page 23, line 3, delete "assessor".
- 30 Page 23, line 5, delete "The county assessor shall inform".
- 31 Page 23, delete line 6.
- 32 Page 24, line 6, reset in roman "auditor".
- 33 Page 24, line 7, delete "assessor".
- 34 Page 24, line 10, delete "The county assessor shall forward a copy
- 35 of the".
- 36 Page 24, line 11, delete "certified application to the county auditor."
- 37 Page 26, delete lines 32 through 40.
- 38 Page 28, line 10, delete "or has been".
- 39 Page 28, line 11, delete "granted".
- 40 Page 28, line 12, delete "or has been granted".
- 41 Page 30, line 4, delete "state Indiana" and insert "**state**".
- 42 Page 30, line 5, delete "commissioners. review." and insert
- 43 "**commissioners**".
- 44 Page 30, line 11, delete "or is granted".
- 45 Page 33, line 41, delete "or is granted".
- 46 Page 39, line 39, after "board" delete ", ,".
- 47 Page 43, line 25, reset in roman "may".

- 1 Page 43, line 25, delete "shall".
- 2 Page 43, line 27, after "assessor." insert **"If the county executive**
- 3 **determines upon a request under this subsection to not appeal to**
- 4 **the tax court:**
- 5 **(1) the county assessor may take an appeal to the tax court in**
- 6 **the manner prescribed in this section using funds from the**
- 7 **county assessor's budget; or**
- 8 **(2) the elected township assessor may take an appeal to the tax**
- 9 **court in the manner prescribed in this section using funds**
- 10 **from the elected township assessor's budget."**
- 11 Page 43, delete lines 28 through 42.
- 12 Page 44, delete lines 1 through 10.
- 13 Page 46, line 12, strike "In a case meeting the".
- 14 Page 46, strike line 13.
- 15 Page 46, line 14, strike "executive".
- 16 Page 46, line 14, delete "shall".
- 17 Page 46, line 14, strike "appeal the".
- 18 Page 46, line 14, delete "Indiana".
- 19 Page 46, line 14, strike "board's final".
- 20 Page 46, line 15, strike "determination of the reassessment".
- 21 Page 46, line 15, strike "upon request by the county".
- 22 Page 46, line 16, strike "assessor".
- 23 Page 46, line 16, before "or" insert "-".
- 24 Page 46, line 16, delete "or elected township assessor".
- 25 Page 53, line 7, after "commissioners" strike ".".
- 26 Page 65, line 37, after "agency" insert **", in a form prescribed by**
- 27 **the legislative services agency,"**
- 28 Page 65, line 38, after "section" insert **"for use by the executive**
- 29 **director and the general assembly, including:**
- 30 **(1) all information obtained by the division of data analysis**
- 31 **from units of local government; and**
- 32 **(2) all information included in:**
- 33 **(A) the local government data base; and**
- 34 **(B) any other data compiled by the division of data**
- 35 **analysis"**
- 36 Page 66, line 10, after "the" insert **"legislative services agency or**
- 37 **the"**
- 38 Page 66, line 19, delete "section 1" and insert **"subsection (a)"**.
- 39 Page 66, line 30, delete "section 1" and insert **"subsection (a)"**.
- 40 Page 67, between lines 6 and 7, begin a new paragraph and insert:
- 41 **"(f) If:**
- 42 **(1) the variance determined under subsection (b) or (c)**
- 43 **exceeds twenty percent (20%); and**
- 44 **(2) the state board of tax commissioners determines after**
- 45 **holding hearings on the matter that a special reassessment**
- 46 **should be conducted;**
- 47 **the state board shall contract for a special reassessment to be**

1 conducted to correct the valuation of the property.

2 (g) If the variance determined under subsection (b) or (c) is
3 twenty percent (20%) or less, the state board of tax commissioners
4 shall determine whether to correct the valuation of the property
5 under:

6 (1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or

7 (2) IC 6-1.1-14-10 and IC 6-1.1-14-11."

8 Page 67, delete lines 7 through 15.

9 Page 67, line 16, delete "(g)" and insert "(h)".

10 Page 67, line 27, delete "(h)" and insert "(i)".

11 Page 67, line 34, delete "(i)" and insert "(j)".

12 Page 67, line 37, delete "(j)" and insert "(k)".

13 Page 68, line 2, reset in roman "state".

14 Page 68, line 3, delete "Indiana".

15 Page 68, line 3, reset in roman "of tax commissioners".

16 Page 68, line 9, reset in roman "state".

17 Page 68, line 9, delete "Indiana".

18 Page 68, line 9, reset in roman "of tax commissioners".

19 Page 68, delete lines 12 through 38.

20 Page 69, line 10, reset in roman "state".

21 Page 69, line 10, delete "Indiana".

22 Page 69, line 11, reset in roman "of tax commissioners".

23 Page 69, line 21, reset in roman "state board of tax commissioners".

24 Page 69, line 22, delete "Indiana board's".

25 Page 69, line 26, reset in roman "state".

26 Page 69, line 26, delete "Indiana".

27 Page 69, line 26, reset in roman "of".

28 Page 69, line 27, reset in roman "tax commissioners".

29 Page 69, delete lines 28 through 42.

30 Page 70, delete lines 1 through 13.

31 Page 74, line 28, delete "or granted by the township assessor".

32 Page 76, line 9, delete "or is granted".

33 Page 81, line 7, after "IC 6-1.1-15." insert "**The state board of tax**
34 **commissioners is a party to an appeal initiated under this section.**".

35 Page 86, line 9, delete ",".

36 Page 89, between lines 36 and 37, begin a new paragraph and insert:

37 "SECTION 107. [EFFECTIVE UPON PASSAGE] (a) **The**
38 **commission on state tax and financing policy (IC 2-5-3) shall study**
39 **the issue of annual adjustments to the true tax values of real**
40 **property in Indiana and the need for periodic physical inspections**
41 **of real property. The commission may recommend to the general**
42 **assembly any statutory changes necessary or desirable to**
43 **implement a system for making annual adjustments and any**
44 **changes to the laws governing general reassessments when an**
45 **annual adjustment system is in place.**

46 (b) **This SECTION expires January 1, 2003.**"

47 Page 90, delete lines 32 through 33.

- 1 Page 90, line 34, delete "(e)" and insert "**(d)**".
- 2 Page 90, line 37, delete "(f)" and insert "**(e)**".
- 3 Renumber all SECTIONS consecutively.
(Reference is to EHB 1499 as printed April 3, 2001.)

Senator KENLEY